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# **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES**

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**STATE OF MAINE**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**

June 30, 2009  
(Expressed in Thousands)

	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Permanent Funds</b>	<b>Totals Other Governmental Funds</b>
<b>Assets</b>				
Equity in Treasurer's Cash Pool	\$ 132	\$ -	\$ -	\$ 132
Investments	48,776	-	11,167	59,943
Restricted Assets:				
Restricted Equity in Treasurer's Cash Pool	-	58,668	-	58,668
Due from Component Units	-	107	-	107
Other Assets	-	13	-	13
<b>Total Assets</b>	<b>\$ 48,908</b>	<b>\$ 58,788</b>	<b>\$ 11,167</b>	<b>\$ 118,863</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts Payable	\$ -	\$ 2,426	\$ -	\$ 2,426
Due to Other Funds	-	81	-	81
Due to Component Units	-	3,317	-	3,317
Other Accrued Liabilities	1	-	-	1
<b>Total Liabilities</b>	<b>1</b>	<b>5,824</b>	<b>-</b>	<b>5,825</b>
Fund Balances:				
Reserved				
Continuing Appropriations	120	-	-	120
Capital Projects	-	52,964	-	52,964
Permanent Trusts	-	-	11,167	11,167
Other	48,787	-	-	48,787
<b>Total Fund Balances</b>	<b>48,907</b>	<b>52,964</b>	<b>11,167</b>	<b>113,038</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 48,908</b>	<b>\$ 58,788</b>	<b>\$ 11,167</b>	<b>\$ 118,863</b>

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent Funds</u>	<u>Totals Other Governmental Funds</u>
Revenues:				
Investment Income (Loss)	\$ (10,955)	\$ 301	\$ (1,649)	\$ (12,303)
Miscellaneous Revenue	-	5,398	-	5,398
Total Revenues	<u>(10,955)</u>	<u>5,699</u>	<u>(1,649)</u>	<u>(6,905)</u>
Expenditures:				
Governmental Support & Operations	161	7,622	-	7,783
Economic Development & Workforce Training	-	10,624	-	10,624
Education	-	19,307	-	19,307
Health and Human Services	-	2,400	-	2,400
Natural Resources Development & Protection	-	11,999	-	11,999
Justice and Protection	-	880	-	880
Arts, Heritage, and Cultural Enrichment	-	1,072	-	1,072
Transportation, Safety & Development	-	59,208	-	59,208
Total Expenditures	<u>161</u>	<u>113,112</u>	<u>-</u>	<u>113,273</u>
Revenue over (under) Expenditures	<u>(11,116)</u>	<u>(107,413)</u>	<u>(1,649)</u>	<u>(120,178)</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	1,501	-	-	1,501
Transfers to Other Funds	(3,649)	-	(75)	(3,724)
Other	-	2,690	-	2,690
Bonds Issued	-	133,345	-	133,345
Net Other Finance Sources (Uses)	<u>(2,148)</u>	<u>136,035</u>	<u>(75)</u>	<u>133,812</u>
Revenue and Other Sources over (under) Expenditures and Other Uses	<u>(13,264)</u>	<u>28,622</u>	<u>(1,724)</u>	<u>13,634</u>
Fund Balances at Beginning of Year	<u>62,171</u>	<u>24,342</u>	<u>12,891</u>	<u>99,404</u>
Fund Balances at End of Year	<u>\$ 48,907</u>	<u>\$ 52,964</u>	<u>\$ 11,167</u>	<u>\$ 113,038</u>



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# OTHER GOVERNMENTAL FUNDS

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## Special Revenue Funds

Baxter Park Fund – This fund accounts for a gift to the State of Maine by former Governor Baxter, which allows for the principal and interest to be used to purchase public reserved lands. Interest income may also be used for operations of the Baxter State Park.

Revenue on Permanent Funds Fund – This fund accounts for expendable earnings on permanent fund balances.

## Capital Projects Funds

General Bond Fund – This fund accounts for the acquisition or construction of major capital facilities, other than highways and bridges that are financed primarily from proceeds of general obligation bonds.

The State also includes proceeds from bond issues for purposes other than construction of major capital facilities in this fund.

## Permanent Funds

Baxter Park Trust Fund – This fund accounts for a gift to the State of Maine by former Governor Baxter, calling for principal to be maintained intact and income to be used for park operations.

Other Trust Funds – These funds are comprised of numerous small Permanent Funds, the income from which may be used for specified purposes.

# STATE OF MAINE

## COMBINING BALANCE SHEET

### NON-MAJOR SPECIAL REVENUE FUNDS

June 30, 2009  
(Expressed in Thousands)

			<u>Totals</u>
	<u>Baxter Park</u>	<u>Revenue on Permanent Funds</u>	<u>Special Revenue Funds</u>
<b>Assets</b>			
Equity in Treasurer's Cash Pool	\$ -	\$ 132	\$ 132
Investments	<u>48,737</u>	<u>39</u>	<u>48,776</u>
Total Assets	<u>\$ 48,737</u>	<u>\$ 171</u>	<u>\$ 48,908</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Other Accrued Liabilities	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
Total Liabilities	<u>-</u>	<u>1</u>	<u>1</u>
Fund Balances:			
Reserved			
Continuing Appropriations	-	120	120
Other	<u>48,737</u>	<u>50</u>	<u>48,787</u>
Total Fund Balances	<u>48,737</u>	<u>170</u>	<u>48,907</u>
Total Liabilities and Fund Balances	<u>\$ 48,737</u>	<u>\$ 171</u>	<u>\$ 48,908</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

			<u>Totals</u>
	<u>Baxter Park</u>	<u>Revenue on Permanent Funds</u>	<u>Special Revenue Funds</u>
<b>Revenues:</b>			
Investment Income (Loss)	<u>\$(11,163)</u>	<u>\$ 208</u>	<u>\$ (10,955)</u>
Total Revenues	<u>(11,163)</u>	<u>208</u>	<u>(10,955)</u>
<b>Expenditures</b>			
General Government	<u>-</u>	<u>161</u>	<u>161</u>
Total Expenditures	<u>-</u>	<u>161</u>	<u>161</u>
Revenue over (under) Expenditures	<u>(11,163)</u>	<u>47</u>	<u>(11,116)</u>
Other Financing Sources (Uses):			
Transfer from Other Funds	<u>-</u>	<u>1,501</u>	<u>1,501</u>
Transfer to Other Funds	<u>(2,145)</u>	<u>(1,504)</u>	<u>(3,649)</u>
Net Other Finance Sources (Uses)	<u>(2,145)</u>	<u>(3)</u>	<u>(2,148)</u>
Revenues and Other Sources over (under)			
Expenditures and Other Uses	<u>(13,308)</u>	<u>44</u>	<u>(13,264)</u>
Fund Balances at Beginning of Year	<u>62,045</u>	<u>126</u>	<u>62,171</u>
Fund Balances at End of Year	<u>\$ 48,737</u>	<u>\$ 170</u>	<u>\$ 48,907</u>

# STATE OF MAINE

## BALANCE SHEET

### NON-MAJOR CAPITAL PROJECTS FUND

June 30, 2009  
(Expressed in Thousands)

	<b>General Bond Fund</b>
<b>Assets</b>	
Restricted Assets:	
Restricted Equity in Treasurer's Cash Pool	\$ 58,668
Due from Component Units	107
Other Assets	<u>13</u>
Total Assets	<u><u>\$ 58,788</u></u>
<b>Liabilities and Fund Balances</b>	
Liabilities:	
Accounts Payable	\$ 2,426
Due to Other Funds	81
Due to Component Units	<u>3,317</u>
Total Liabilities	<u>5,824</u>
Fund Balances:	
Reserved	
Capital Projects	<u>52,964</u>
Total Fund Balances	<u>52,964</u>
Total Liabilities and Fund Balances	<u><u>\$ 58,788</u></u>



# STATE OF MAINE

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### NON-MAJOR CAPITAL PROJECTS FUND

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<b>General Bond Fund</b>
<b>Revenues:</b>	
Investment Income (Loss)	\$ 301
Miscellaneous Revenue	5,398
Total Revenues	<u>5,699</u>
<b>Expenditures</b>	
Current:	
Governmental Support & Operations	7,622
Economic Development & Workforce Training	10,624
Education	19,307
Health and Human Services	2,400
Natural Resources Development & Protection	11,999
Justice and Protection	880
Arts, Heritage & Cultural Enrichment	1,072
Transportation, Safety & Development	59,208
Debt Service:	
Principal Payments	-
Interest Payments	-
Total Expenditures	<u>113,112</u>
Revenue over (under) Expenditures	<u>(107,413)</u>
Other Financing Sources (Uses):	
Transfers from Other Funds	-
Transfers to Other Funds	-
Other	2,690
Bonds Issued	133,345
Net Other Finance Sources (Uses)	<u>136,035</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>28,622</u>
Fund Balances at Beginning of Year	<u>24,342</u>
Fund Balances at End of Year	<u><u>\$ 52,964</u></u>

# STATE OF MAINE

## COMBINING BALANCE SHEET

### NON-MAJOR PERMANENT FUNDS

June 30, 2009  
(Expressed in Thousands)

	<u>Baxter Trust</u>	<u>Other Trusts</u>	<u>Totals Permanent Funds</u>
<b>Assets</b>			
Investments	\$ 4,124	\$ 7,043	\$ 11,167
Total Assets	<u>\$ 4,124</u>	<u>\$ 7,043</u>	<u>\$ 11,167</u>
<b>Fund Balances</b>			
Reserved:			
Permanent Trusts	<u>\$ 4,124</u>	<u>\$ 7,043</u>	<u>\$ 11,167</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR PERMANENT FUNDS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Baxter Trust</u>	<u>Other Trusts</u>	<u>Totals Permanent Funds</u>
Revenues:			
Investment Income (Loss)	\$ (861)	\$ (788)	\$ (1,649)
Total Revenues	<u>(861)</u>	<u>(788)</u>	<u>(1,649)</u>
Expenditures			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) Expenditures	<u>(861)</u>	<u>(788)</u>	<u>(1,649)</u>
Transfers to Other Funds	<u>-</u>	<u>(75)</u>	<u>(75)</u>
Net Other Finance Sources (Uses)	<u>-</u>	<u>(75)</u>	<u>(75)</u>
Revenues and Other Sources over (under) Expenditures and Other Uses	<u>(861)</u>	<u>(863)</u>	<u>(1,724)</u>
Fund Balances at Beginning of Year	<u>4,985</u>	<u>7,906</u>	<u>12,891</u>
Fund Balances at End of Year	<u>\$ 4,124</u>	<u>\$ 7,043</u>	<u>\$ 11,167</u>

**STATE OF MAINE**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND EXPENDITURES BY AGENCY**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><i>Department of Administrative and Financial Services</i></b>			
Administrative Services	\$ 16,214	\$ 15,708	\$ 506
Employee Relations	-	-	-
Financial Services	109,040	97,755	11,285
Human Resources	2,211	2,204	7
Financial and Personnel Services	-	-	-
Purchasing	412	403	9
Bureau of Information Services	591	591	-
State Employee Health Commission	810	810	-
	<u>129,278</u>	<u>117,471</u>	<u>11,807</u>
<b><i>Department of Agriculture</i></b>	<u>6,836</u>	<u>6,279</u>	<u>557</u>
<b><i>Attorney General</i></b>	<u>14,866</u>	<u>14,809</u>	<u>57</u>
<b><i>Department of Audit</i></b>	<u>1,300</u>	<u>1,273</u>	<u>27</u>
<b><i>Department of Corrections</i></b>			
Corrections	54,568	52,259	2,309
Maine State Prison	42,108	42,006	102
Maine Correctional Center	25,336	25,329	7
Downeast Correctional Facility	5,891	5,874	17
Charleston Correctional Facility	18,559	18,515	44
Long Creek Youth Development Center	15,866	15,855	11
	<u>162,328</u>	<u>159,838</u>	<u>2,490</u>
<b><i>Department of Conservation</i></b>	<u>23,440</u>	<u>23,278</u>	<u>162</u>
<b><i>Department of Economic and Community Development</i></b>	<u>13,749</u>	<u>13,516</u>	<u>233</u>
<b><i>Department of Environmental Protection</i></b>	<u>6,184</u>	<u>6,138</u>	<u>46</u>
<b><i>Department of Human Services</i></b>			
Human Services	682,920	650,283	32,637
Behavioral and Developmental Services	258,174	241,743	16,431
Riverview Psychiatric Center	12,380	12,037	343
Dorothea Dix Psychiatric Center	13,438	12,267	1,171
Office of Substance Abuse	12,161	10,933	1,228
Freeport Towne Square	-	-	-
Elizabeth Levinson Center	2,350	2,330	20
	<u>981,423</u>	<u>929,593</u>	<u>51,830</u>
<b><i>Department of Labor</i></b>			
Labor	12,119	10,398	1,721
Labor Relations Board	462	459	3
	<u>12,581</u>	<u>10,857</u>	<u>1,724</u>
<b><i>Department of Transportation</i></b>			
Transportation	-	-	-
Air Transportation	-	-	-
Rail/Van Pool	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b><i>Defense, Veterans and Emergency Management</i></b>	<u>8,634</u>	<u>8,401</u>	<u>233</u>
<b><i>Department of Education</i></b>			
Education	1,210,176	1,189,511	20,665
Education - Unorganized Territory	11,914	11,513	401
	<u>1,222,090</u>	<u>1,201,024</u>	<u>21,066</u>
<b><i>General Government</i></b>			
Office of the Governor	3,082	3,072	10
State Planning	2,303	2,208	95
Ombudsman Program	123	122	1
	<u>5,508</u>	<u>5,402</u>	<u>106</u>

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Department of Inland Fisheries and Wildlife</b>	\$ 22,685	\$ 22,525	\$ 160
<b>Judicial Department</b>	63,430	63,388	42
<b>Legislative Department</b>			
Legislative	26,066	23,889	2,177
Law and Legislative Reference Library	1,601	1,427	174
Statehouse Preservation and Maintenance	814	582	232
Program Evaluation and Government Accountability	982	717	265
	<u>29,463</u>	<u>26,615</u>	<u>2,848</u>
<b>Department of Marine Resources</b>	9,778	9,762	16
<b>Department of Public Safety</b>	25,026	24,567	459
<b>Public Utilities Commission</b>	40	-	40
<b>Secretary of State</b>			
Secretary of State	2,640	2,621	19
Archives Services	888	883	5
	<u>3,528</u>	<u>3,504</u>	<u>24</u>
<b>Treasurer of State</b>	90,386	83,914	6,472
<b>Direct Charges</b>	-	-	-
<b>Other Agencies</b>			
Museum	1,633	1,633	-
Maine State Cultural Affairs Council	58	49	9
Maine Historic Preservation Commission	296	296	-
Library	3,244	3,240	4
Maine Humanities Council	58	58	-
Finance Authority of Maine	12,075	12,075	-
Centers for Innovation	129	129	-
Com. On Governmental Ethics and Election Practices	148	146	2
Maine Indian Tribal State Council	34	34	-
Board of Property Tax Review	84	76	8
Maine Municipal Bond Bank	76	76	-
Maine State Retirement System	974	974	-
Human Rights Commission	556	556	-
Saco River Corridor Commission	51	51	-
Atlantic Salmon Commission	-	-	-
NE International Water Pollution Control Commission	9	9	-
Downeast Institute Appl Marine	14	14	-
Atlantic States Marine Fisheries Commission	33	33	-
St. Croix International Waterway	25	25	-
Maine Public Broadcasting Corporation	2,055	2,055	-
Maine State Housing Authority	414	414	-
Maine Educational Center for the Deaf and Hard of Hearing	-	-	-
Maine Potato Board	-	-	-
Board of Education	131	122	9
Maine Historical Society	49	49	-
Foundation for Blood Research	57	57	-
Pine Tree Legal	294	294	-
Maine Community College System	53,248	53,248	-
Maine Maritime Academy	8,378	8,378	-
University of Maine	192,315	192,315	-
Arts and Humanities Administration	716	704	12
Disability Rights Center	124	124	-
Maine Hospice Counsel	62	62	-
Maine Development Foundation	39	39	-
Baxter Compensation Authority	-	-	-
	<u>277,379</u>	<u>277,335</u>	<u>44</u>
<b>Grand Total</b>	\$ 3,109,932	\$ 3,009,489	\$ 100,443



**STATE OF MAINE**  
**BUDGETARY COMPARISON SCHEDULE**  
**HIGHWAY FUND EXPENDITURES BY AGENCY**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><i>Department of Administrative and Financial Services</i></b>			
Administrative Services	\$ 2,881	\$ 2,724	\$ 157
Financial Services	1,115	1,021	94
	<u>3,996</u>	<u>3,745</u>	<u>251</u>
<b><i>Department of Environmental Protection</i></b>	<u>45</u>	<u>38</u>	<u>7</u>
<b><i>Legislative Department</i></b>			
Legislative	-	-	-
Program Evaluation and Government Accountability	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b><i>Department of Transportation</i></b>			
Transportation	279,746	229,520	50,226
Rail/Van Pool	671	671	-
	<u>280,417</u>	<u>230,191</u>	<u>50,226</u>
<b><i>Department of Public Safety</i></b>	<u>37,552</u>	<u>36,489</u>	<u>1,063</u>
<b><i>Secretary of State</i></b>			
Motor Vehicles	<u>34,410</u>	<u>32,881</u>	<u>1,529</u>
<b><i>Grand Total</i></b>	<u>\$ 356,420</u>	<u>\$ 303,344</u>	<u>\$ 53,076</u>

**STATE OF MAINE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FEDERAL FUND EXPENDITURES BY AGENCY**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Department of Administrative and Financial Services</b>			
Administrative Services	\$ -	\$ -	\$ -
Bureau of Information Services	-	-	-
Financial Services	5	-	5
Financial and Personnel Services	625	551	74
State Employee Health Commission	21	-	21
	<u>651</u>	<u>551</u>	<u>100</u>
<b>Department of Agriculture</b>	<u>7,078</u>	<u>4,155</u>	<u>2,923</u>
<b>Attorney General</b>	<u>2,280</u>	<u>1,407</u>	<u>873</u>
<b>Department of Corrections</b>			
Corrections	4,661	1,961	2,700
Maine State Prison	20	-	20
Maine Correctional Center	78	42	36
Dowd Correctional Facility	49	1	48
Charleston Correctional Facility	229	150	79
Long Creek Youth Development Center	167	154	13
	<u>5,204</u>	<u>2,308</u>	<u>2,896</u>
<b>Department of Conservation</b>	<u>14,666</u>	<u>7,726</u>	<u>6,940</u>
<b>Department of Economic and Community Development</b>	<u>38,031</u>	<u>15,660</u>	<u>22,371</u>
<b>Department of Environmental Protection</b>	<u>17,237</u>	<u>11,807</u>	<u>5,430</u>
<b>Department of Human Services</b>			
Human Services	2,347,062	2,111,155	235,907
Behavioral and Developmental Services	18,111	8,660	9,451
Dorothea Dix Psychiatric Center	-	-	-
Office of Substance Abuse	18,858	12,454	6,404
	<u>2,384,031</u>	<u>2,132,269</u>	<u>251,762</u>
<b>Department of Labor</b>	<u>182,859</u>	<u>142,961</u>	<u>39,898</u>
<b>Department of Transportation</b>			
Transportation	260,779	177,720	83,059
Air Transportation	1,886	288	1,598
Ferry Service/Ports and Marine	657	329	328
Rail/Bus Pool	513	-	513
	<u>263,835</u>	<u>178,337</u>	<u>85,498</u>
<b>Defense, Veterans and Emergency Management</b>	<u>118,792</u>	<u>50,773</u>	<u>68,019</u>
<b>Department of Education</b>			
Education	241,559	217,387	24,172
Education - Unorganized Territory	453	355	98
	<u>242,012</u>	<u>217,742</u>	<u>24,270</u>
<b>General Government</b>			
Office of the Governor	1,678	356	1,322
State Planning	6,177	3,117	3,060
Ombudsman Program	57	57	-
	<u>7,912</u>	<u>3,530</u>	<u>4,382</u>
<b>Department of Inland Fisheries and Wildlife</b>	<u>15,978</u>	<u>9,584</u>	<u>6,394</u>
<b>Judicial Department</b>	<u>3,472</u>	<u>3,306</u>	<u>166</u>
<b>Department of Marine Resources</b>	<u>7,217</u>	<u>5,965</u>	<u>1,252</u>
<b>Department of Professional and Financial Regulation</b>			
Professional and Financial Regulation	24	10	14
<b>Department of Public Safety</b>	<u>11,714</u>	<u>8,044</u>	<u>3,670</u>



	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Public Utilities Commission</b>	\$ 1,534	\$ 807	\$ 727
<b>Secretary of State</b>			
Secretary of State	6,418	1,880	4,538
Motor Vehicles	485	93	392
Archives Services	66	38	28
	<u>6,969</u>	<u>2,011</u>	<u>4,958</u>
<b>Treasurer of State</b>	66	-	66
<b>Other Agencies</b>			
Arts and Humanities Administration	1,008	882	126
Atlantic Salmon Commission	-	-	-
Human Rights Commission	463	409	54
Library	1,368	1,044	324
Maine Historic Preservation Commission	761	646	115
Museum	418	301	117
University of Maine	8,407	6,566	1,841
Maine Maritime Academy	586	-	586
Maine Community College System	4,130	-	4,130
	<u>17,141</u>	<u>9,848</u>	<u>7,293</u>
<b>Grand Total</b>	\$ <u>3,348,703</u>	\$ <u>2,808,801</u>	\$ <u>539,902</u>

**STATE OF MAINE**  
**BUDGETARY COMPARISON SCHEDULE**  
**OTHER SPECIAL REVENUE FUND EXPENDITURES BY AGENCY**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Department of Administrative and Financial Services</b>			
Administrative Services	\$ 6,807	\$ 2,320	\$ 4,487
Financial Services	18,608	17,489	1,119
Human Resources	465	369	96
Financial and Personnel Services	30	9	21
State Employee Health Commission	200	36	164
Purchasing	4	-	4
	<u>26,114</u>	<u>20,223</u>	<u>5,891</u>
<b>Department of Agriculture</b>	<u>44,825</u>	<u>33,972</u>	<u>10,853</u>
<b>Attorney General</b>	<u>13,739</u>	<u>12,360</u>	<u>1,379</u>
<b>Department of Audit</b>	<u>1,804</u>	<u>1,644</u>	<u>160</u>
<b>Department of Corrections</b>			
Corrections	1,573	891	682
Maine State Prison	113	32	81
Maine Correctional Center	634	434	200
Doweast Correctional Facility	97	53	44
Charleston Correctional Facility	422	201	221
Long Creek Youth Development Center	39	13	26
	<u>2,878</u>	<u>1,624</u>	<u>1,254</u>
<b>Department of Conservation</b>	<u>25,262</u>	<u>17,954</u>	<u>7,308</u>
<b>Department of Economic and Community Development</b>	<u>12,566</u>	<u>9,090</u>	<u>3,476</u>
<b>Department of Environmental Protection</b>		2,111,155	
Environmental Protection	55,729	35,018	20,711
A.C.E. Service Center		-	-
	<u>55,729</u>	<u>35,018</u>	<u>20,711</u>
<b>Department of Human Services</b>			
Human Services	429,100	318,296	110,804
Behavioral and Developmental Services	28,830	27,391	1,439
Riverview Psychiatric Center	22,863	21,786	1,077
Dorothea Dix Psychiatric Center	20,846	17,252	3,594
Office of Substance Abuse	7,385	7,095	290
Freeport Towne Square	89	9	80
	<u>509,113</u>	<u>391,829</u>	<u>117,284</u>
<b>Department of Labor</b>			
Labor	5,502	2,828	2,674
Labor Relations Board	100	50	50
	<u>5,602</u>	<u>2,878</u>	<u>2,724</u>
<b>Department of Transportation</b>			
Transportation	90,540	79,436	11,104
Air Transportation	100	1	99
Rail/Van Pool	1,345	1,231	114
	<u>91,985</u>	<u>80,668</u>	<u>11,317</u>
<b>Defense, Veterans and Emergency Management</b>	<u>3,591</u>	<u>2,627</u>	<u>964</u>
<b>Department of Education</b>			
Education	6,299	3,338	2,961
Education - Unorganized Territory	8	-	8
	<u>6,307</u>	<u>3,338</u>	<u>2,969</u>
<b>General Government</b>			
Office of the Governor	6	-	6
State Planning	4,073	1,840	2,233
Public Advocate	2,010	1,634	376
	<u>6,089</u>	<u>3,474</u>	<u>2,615</u>
<b>Department of Inland Fisheries and Wildlife</b>	<u>9,340</u>	<u>5,359</u>	<u>3,981</u>

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Judicial Department</b>	\$ 4,594	\$ 3,734	\$ 860
<b>Legislative Department</b>			
Legislative	74	10	64
<b>Department of Marine Resources</b>	7,712	5,518	2,194
<b>Department of Professional and Financial Regulation</b>			
Professional and Financial Regulation	28,757	20,070	8,687
Board of Dental Examiners	386	255	131
Board of Nursing	855	746	109
Board of Optometry	67	60	7
Board of Osteopathic Examination and Registration	198	195	3
Board of Professional Engineers	247	177	70
Board of Registration in Medicine	1,568	1,359	209
	32,078	22,862	9,216
<b>Department of Public Safety</b>	18,852	15,561	3,291
<b>Public Utilities Commission</b>	69,409	29,254	40,155
<b>Secretary of State</b>			
Secretary of State	285	242	43
Motor Vehicles	1,585	1,243	342
Archives Services	52	8	44
	1,922	1,493	429
<b>Treasurer of State</b>	127,136	120,892	6,244
<b>Other Agencies</b>			
Arts and Humanities Administration	102	50	52
Atlantic Salmon Commission	-	-	-
Baxter Compensation Authority	-	-	-
Baxter State Park Authority	3,548	3,343	205
Board of Water System Operators	87	71	16
Com. On Governmental Ethics and Election Practices	4,837	1,116	3,721
Dirigo Health	5,000	5,000	-
Finance Authority of Maine	3,520	2,383	1,137
Harness Racing Promotion Board	189	110	79
Human Rights Commission	6	4	2
Library	468	229	239
Lobster Promotion Council	436	396	40
Maine Community College System	1,884	1,306	578
Maine Consumer Choice Health Plan	-	-	-
Maine Health Data Organization	1,975	1,363	612
Maine Historic Preservation Commission	655	333	322
Maine Potato Board	1,418	712	706
Maine State Cultural Affairs Council	65	-	65
Maine State Housing Authority	1,239	804	435
Maine Children's Trust Incorporated	48	28	20
Museum	927	566	361
Saco River Corridor Commission	37	37	-
University of Maine	1,731	1,682	49
Worker's Compensation Board	10,423	10,320	103
Wild Blueberry Commission of Maine	1,595	1,470	125
Maine Energy Conservation Board	263	31	232
Maine Municipal Bond Bank	5,000	5,000	-
	45,453	36,354	9,099
<b>Grand Total</b>	\$ 1,122,174	\$ 857,736	\$ 264,438



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# NON-MAJOR ENTERPRISE FUNDS

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Lottery Fund – This fund was established to account for all operations of the Maine State Lottery. This includes the Tri-State Lotto Commission and the Multi-State Lottery Association. The Tri-State Lotto Commission was established in 1985 and is a joint venture between the States of Maine, New Hampshire, and Vermont. The Commission is authorized and empowered to promulgate rules and regulations regarding the conduct of lottery games, including the prices of tickets, the number and size of prizes for winning tickets, and the licensing of agents. The Multi-State Lottery Association was established in July 2004 and is authorized to initiate, promulgate, administer and carry out one or more lottery product offerings.

Alcoholic Beverages Fund - This fund was established to license and regulate the sale of alcoholic beverages. During fiscal year 2004, the State entered into a ten-year contract with a vendor to manage and operate wholesale liquor distribution as the State's agent.

Maine Military Authority Fund – This fund was created for the purpose of operating the Maine Readiness Sustainment Maintenance Center. The Center maintains, rebuilds, repairs, stores and manufactures equipment for the United States Departments of Defense, Army, Air Force, Navy and Treasury.

Seed Potato Board Fund – This fund accounts for the growing of nuclear seed for sale to potato growers, for research in disease control, and the development of new product varieties.

Marine Ports Fund – This fund is used to account for the operation and maintenance of port facilities within the jurisdiction of the Department of Transportation.

State Ferry Service Fund – This fund accounts for the operation of ferry services between the mainland and various islands for the purpose of transporting vehicles, freight, and passengers to and from those islands.

Prison Industries Fund – This fund accounts for a self-supporting program of job training through the employment of inmates in manufacturing and selling products.

Dirigo Health Agency - This fund was created to arrange for the provision of comprehensive, affordable health care coverage to eligible small employers, including the self-employed, their employees and dependents, and individuals on a voluntary basis.

State Transit, Aviation and Rail Transportation Fund – This fund was established to support purchasing, operating, maintaining, improving, repairing, constructing and management of transportation buildings, structures and improvements, and equipment.

Consolidated Emergency Communications Fund – This fund accounts for payments made by municipal, county, and state governmental entities towards the implementation of the Statewide Communication System.

**STATE OF MAINE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NON-MAJOR ENTERPRISE FUNDS**

June 30, 2009  
(Expressed in Thousands)

	<u>Lottery</u>	<u>Alcoholic Beverages</u>	<u>Maine Military Authority</u>	<u>Seed Potato</u>
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ -	\$ -	\$ -	\$ 152
Cash and Short-Term Investments	750	-	-	1
Inventories	-	-	2,585	1
Receivables, Net of Allowance for Uncollectibles:				
Other Receivable	19,131	-	2,752	90
Due from Other Funds	2	1	266	1
Due from Component Units	-	-	-	-
Other Current Assets	255	-	26	-
Total Current Assets	<u>20,138</u>	<u>1</u>	<u>5,629</u>	<u>245</u>
Noncurrent Assets				
Equity in Treasurer's Cash Pool	-	-	-	4
Post-Employment Benefit Asset	55	-	769	15
Capital Assets - Net of Depreciation	3	-	1,176	731
Total Noncurrent Assets	<u>58</u>	<u>-</u>	<u>1,945</u>	<u>750</u>
Total Assets	<u>20,196</u>	<u>1</u>	<u>7,574</u>	<u>995</u>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	1,149	-	1,539	6
Accrued Payroll	80	-	1,181	21
Due to Other Funds	4,823	1	648	13
Due to Component Units	-	-	-	-
Current Portion of Long-Term Obligations:				
Compensated Absences	110	-	9	3
Deferred Revenue	281	12,500	-	-
Other Accrued Liabilities	13,621	-	2,985	135
Total Current Liabilities	<u>20,064</u>	<u>12,501</u>	<u>6,362</u>	<u>178</u>
Long-Term Liabilities:				
Deferred Revenue	-	50,000	-	-
Compensated Absences	-	-	72	26
Total Long-Term Liabilities	<u>-</u>	<u>50,000</u>	<u>72</u>	<u>26</u>
Total Liabilities	<u>20,064</u>	<u>62,501</u>	<u>6,434</u>	<u>204</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	3	-	1,176	731
Restricted for:				
Unrestricted	129	(62,500)	(36)	60
Total Net Assets	<u>\$ 132</u>	<u>\$ (62,500)</u>	<u>\$ 1,140</u>	<u>\$ 791</u>

							Totals
Marine Ports	Ferry Service	Prison Industries	Dirigo Health	Transit, Aviation, & Rail Transportation	Consolidated Emergency Communications Fund	Other Enterprise Funds	
\$ 101	\$ 699	\$ 77	\$ 810	\$ 2,583	\$ 832	\$ 5,254	
-	3	3	-	-	-	757	
-	288	489	-	-	-	3,363	
-	121	38	7,974	586	62	30,754	
-	7	25	1	-	59	362	
136	-	-	-	-	-	136	
-	-	-	3,297	-	-	3,578	
237	1,118	632	12,082	3,169	953	44,204	
3	17	2	20	63	21	130	
-	175	7	34	3	146	1,204	
17,380	29,111	(2)	-	48,266	-	96,665	
17,383	29,303	7	54	48,332	167	97,999	
17,620	30,421	639	12,136	51,501	1,120	142,203	
-	124	2	2,655	36	1	5,512	
-	373	12	57	8	248	1,980	
-	8	14	20,185	32	18	25,742	
-	-	-	17	-	-	17	
-	34	-	8	-	25	189	
-	-	-	-	-	-	12,781	
-	-	-	-	-	-	16,741	
-	539	28	22,922	76	292	62,962	
-	-	-	-	-	-	50,000	
-	294	-	72	12	215	691	
-	294	-	72	12	215	50,691	
-	833	28	22,994	88	507	113,653	
17,380	29,111	-	-	48,266	-	96,667	
240	477	611	(10,858)	3,147	613	(68,117)	
\$ 17,620	\$ 29,588	\$ 611	\$ (10,858)	\$ 51,413	\$ 613	\$ 28,550	

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET ASSETS**  
**NON-MAJOR ENTERPRISE FUNDS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Lottery</u>	<u>Alcoholic Beverages</u>	<u>Maine Military Authority</u>	<u>Seed Potato</u>
<b>Operating Revenues</b>				
Charges for Services	\$ 212,765	\$ 30	\$ 75,791	\$ 474
Assessments	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Operating Revenues	<u>212,765</u>	<u>30</u>	<u>75,791</u>	<u>474</u>
<b>Operating Expenses</b>				
General Operations	163,028	-	71,244	629
Depreciation	<u>2</u>	<u>-</u>	<u>136</u>	<u>81</u>
Total Operating Expenses	<u>163,030</u>	<u>-</u>	<u>71,380</u>	<u>710</u>
Operating Income (Loss)	<u>49,735</u>	<u>30</u>	<u>4,411</u>	<u>(236)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Other Nonoperating Revenues (Expenses)- net	<u>308</u>	<u>12,500</u>	<u>(7)</u>	<u>15</u>
Total Nonoperating Revenues (Expenses)	<u>308</u>	<u>12,500</u>	<u>(7)</u>	<u>15</u>
Income (Loss) Before Capital Contributions, Transfers and Special Items	<u>50,043</u>	<u>12,530</u>	<u>4,404</u>	<u>(221)</u>
<b>Capital Contributions, Transfers and Special Items</b>				
Capital Contributions from Other Funds	-	-	-	-
Transfers from Other Funds	9	-	294	273
Transfers to Other Funds	(50,584)	(30)	(313)	(5)
Special Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Capital Contributions, Transfers In (Out) and Special Items	<u>(50,575)</u>	<u>(30)</u>	<u>(19)</u>	<u>268</u>
Change in Net Assets	(532)	12,500	4,385	47
Total Net Assets - Beginning of Year	<u>664</u>	<u>(75,000)</u>	<u>(3,245)</u>	<u>744</u>
Total Net Assets - End of Year	<u>\$ 132</u>	<u>\$ (62,500)</u>	<u>\$ 1,140</u>	<u>\$ 791</u>



						<b>Totals</b>	
<b>Marine Ports</b>	<b>Ferry Service</b>	<b>Prison Industries</b>	<b>Dirigo Health</b>	<b>Transit, Aviation, &amp; Rail Transportation</b>	<b>Consolidated Emergency Communications Fund</b>	<b>Other Enterprise Funds</b>	
\$ 72	\$ 4,322	\$ 1,416	\$ 68,704	\$ 401	\$ 5,161	\$ 369,136	
-	-	-	-	1,758	-	1,758	
-	-	1	-	28	-	29	
72	4,322	1,417	68,704	2,187	5,161	370,923	
51	8,084	1,388	58,861	3,185	5,392	311,862	
1,331	1,804	5	-	5,288	-	8,647	
1,382	9,888	1,393	58,861	8,473	5,392	320,509	
(1,310)	(5,566)	24	9,843	(6,286)	(231)	50,414	
6	25	5	-	1,774	-	14,626	
6	25	5	-	1,774	-	14,626	
(1,304)	(5,541)	29	9,843	(4,512)	(231)	65,040	
-	3,937	-	-	5,537	-	9,474	
-	4,204	2	592	5	25	5,404	
-	(56)	(36)	(5,387)	(4)	(49)	(56,464)	
-	-	-	-	-	-	-	
-	8,085	(34)	(4,795)	5,538	(24)	(41,586)	
(1,304)	2,544	(5)	5,048	1,026	(255)	23,454	
18,924	27,044	616	(15,906)	50,387	868	5,096	
<u>\$ 17,620</u>	<u>\$ 29,588</u>	<u>\$ 611</u>	<u>\$ (10,858)</u>	<u>\$ 51,413</u>	<u>\$ 613</u>	<u>\$ 28,550</u>	

**STATE OF MAINE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR ENTERPRISE FUNDS**

June 30, 2009  
(Expressed in Thousands)

	<u>Lottery</u>	<u>Alcoholic Beverages</u>	<u>Maine Military Authority</u>	<u>Seed Potato</u>
<b>Cash Flows from Operating Activities</b>				
Receipts from Customers and Users	\$ 213,037	\$ 30	\$ 76,112	\$ 486
Other Operating Cash Receipts (Payments)				
Payments to Prize Winners	(131,544)	-	-	-
Payments to Suppliers	(29,800)	-	(52,234)	(321)
Payments to Employees	(1,582)	-	(23,859)	(368)
Net Cash Provided (Used) by Operating Activities	<u>50,111</u>	<u>30</u>	<u>19</u>	<u>(203)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating Transfers in	9	-	294	273
Operating Transfers out	(50,584)	(30)	(313)	(5)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(50,575)</u>	<u>(30)</u>	<u>(19)</u>	<u>268</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Acquisition of Capital Assets	-	-	(66)	(224)
Proceeds from Sale of Capital Assets	156	-	(2)	-
Net Cash Provided (Used) by Capital Financing Activities	<u>156</u>	<u>-</u>	<u>(68)</u>	<u>(224)</u>
<b>Cash Flows from Investing Activities</b>				
Interest Revenue	308	-	(5)	15
Net Cash Provided (Used) by Investing Activities	<u>308</u>	<u>-</u>	<u>(5)</u>	<u>15</u>
Net Increase (Decrease) in Cash/Cash Equivalents	-	-	(73)	(144)
Cash/Cash Equivalents - Beginning of Year	750	-	73	301
Cash/Cash Equivalents - End of Year	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities</b>				
Operating Income (Loss)	<u>\$ 49,735</u>	<u>\$ 30</u>	<u>\$ 4,411</u>	<u>\$ (236)</u>
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	2	-	136	81
Decrease (Increase) in Assets & Liabilities:				
Accounts Receivable	253	1	204	10
Interfund Balances	2,562	(1)	587	12
Inventories	-	-	(2,585)	-
Increase (Decrease) in Liabilities				
Accounts Payable	186	-	(2,932)	(3)
Accrued Payroll Expenses	20	-	208	5
Change in Compensated Absences	15	-	(5)	4
Other Accruals	(2,662)	-	(5)	(76)
Total Adjustments	<u>376</u>	<u>-</u>	<u>(4,392)</u>	<u>33</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 50,111</u>	<u>\$ 30</u>	<u>\$ 19</u>	<u>\$ (203)</u>
<b>Non Cash Investing, Capital and Financing Activities</b>				
Contributed Capital Assets	-	-	-	-
Decrease of deferred revenue from the sale of liquor operations	-	12,500	-	-

Marine Ports	Ferry Service	Prison Industries	Dirigo Health	Transit, Aviation, & Rail Transportation	Consolidated Emergency Communications	Totals Other Enterprise Funds
\$ 11	\$ 4,368	\$ 1,406	\$ 63,007	\$ 2,161	\$ 5,196	\$ 365,814
-	-	-	-	-	-	(131,544)
(60)	(2,757)	(1,156)	(56,753)	(3,328)	(637)	(147,046)
-	(5,217)	(193)	(629)	(81)	(4,507)	(36,436)
(49)	(3,606)	57	5,625	(1,248)	52	50,788
-	4,204	2	592	5	25	5,404
-	(56)	(36)	(5,387)	(4)	(49)	(56,464)
-	4,148	(34)	(4,795)	1	(24)	(51,060)
(1)	(220)	-	-	-	-	(511)
-	-	1	-	421	-	576
(1)	(220)	1	-	421	-	65
6	25	5	-	1,774	-	2,128
6	25	5	-	1,774	-	2,128
(44)	347	29	830	948	28	1,921
148	372	53	-	1,698	825	4,220
\$ 104	\$ 719	\$ 82	\$ 830	\$ 2,646	\$ 853	\$ 6,141
\$ (1,310)	\$ (5,566)	\$ 24	\$ 9,843	\$ (6,286)	\$ (231)	\$ 50,414
1,331	1,804	5	-	5,288	-	8,647
(63)	35	(17)	(5,697)	(26)	35	(5,265)
2	7	18	3,351	21	10	6,569
-	23	48	-	-	-	(2,514)
-	-	-	-	-	-	-
(9)	(129)	(23)	2,556	(262)	-	(616)
-	38	(3)	9	3	68	348
-	43	-	11	12	50	130
-	139	5	(4,448)	2	120	(6,925)
1,261	1,960	33	(4,218)	5,038	283	374
\$ (49)	\$ (3,606)	\$ 57	\$ 5,625	\$ (1,248)	\$ 52	\$ 50,788
-	3,937	-	-	5,537	-	9,474
-	-	-	-	-	-	12,500



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# INTERNAL SERVICE FUNDS

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Motor Transport Service Fund – This fund accounts for all the equipment and vehicle operations of the Department of Transportation.

Postal, Printing and Supply Fund – This fund accounts for the purchase of general office supplies, materials and photocopiers required by any State department or agency, the purchase of and contract for all postal and mailing services, duplicating needs, and the acquisition and disposition of State and federal surplus property. This fund is also used to administer the State's Procurement Card Program.

Information Services Fund – This fund accounts for the costs of providing information services in data processing and telecommunications and for coordinating data processing services including computer operations, programming and applications systems development, technical support and networking services.

Risk Management Fund – This fund accounts for resources generated and used to provide insurance advice and services for all forms of insurance except health and workers' compensation. This includes insurance for automobile, fire, liability and any other type of coverage that may be necessary to protect the State against financial loss.

Workers' Compensation Fund – This fund accounts for resources generated and used to provide workers' compensation advice and insurance services.

Central Fleet Management Fund – This fund accounts for the cost of administering a uniform program for the operation and maintenance of all State vehicles except those of the Department of Transportation and Public Safety.

Leased Space Fund – This fund accounts for State facilities leasing activities and maintains records of State agency property, leasing needs and all available space owned, leased and potentially available for lease.

Revenue Services Fund – This fund accounts for the resources generated and used to provide up-to-date information to facilitate compliance with Maine tax law and to help reduce common mistakes in filing tax forms.

Retiree Health Insurance Fund – This fund accounts for post retirement health care premiums and benefits for most retired state employees and Legislators, for a portion of the premiums for teachers, and for a portion of the premiums for county and municipal law enforcement officers and firefighters (First Responders).

Employee Health Insurance Fund – This fund accounts for health care premiums and benefits for most state employees.

Statewide Radio & Network System Fund – This fund accounts for resources generated and used to acquire, expand, upgrade and replace a statewide radio and network system for use by State agencies.

Financial and Personnel Services Fund – This fund accounts for centralized services provided by the Department of Administrative and Financial Services. Services provided include personnel administration, employee relations, budget management, general administration, and accounting.

Transportation Facilities Fund – This fund accounts for the purchase, operation, maintenance, improvement, repair, construction, and management of buildings owned by the Department of Transportation.

Governmental Facilities Authority Fund – This fund includes the operations of the Maine Governmental Facilities Authority, a blended component unit. The Authority was created to assist in the financing, equipping, improvement, reconstruction, acquisition, and construction of additions to structures designed for use as a court facility, State office or State activity space.

**STATE OF MAINE**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**

June 30, 2009  
(Expressed in Thousands)

	Motor Transport Service	Postal Printing & Supply	Information Services	Risk Management
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ 2,613	\$ -	\$ -	\$ 21,588
Cash and Short-Term Investments	1	1	-	-
Cash with Fiscal Agent	119	-	5,761	-
Restricted Assets:				
Restricted Deposits and Investments	-	-	-	-
Inventories	3,297	720	17	-
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	-	-
Other Receivable	418	30	334	1
Due from Other Funds	344	3,695	18,486	44
Other Current Assets	-	82	8	306
Total Current Assets	6,792	4,528	24,606	21,939
Noncurrent Assets:				
Equity in Treasurer's Cash Pool	64	-	-	526
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	-	-
Capital Assets - Net of Depreciation	49,138	-	19,870	-
Total Noncurrent Assets	49,202	-	19,870	526
Total Assets	55,994	4,528	44,476	22,465
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	251	2,127	3,661	66
Accrued Payroll	789	102	2,047	19
Due to Other Governments	-	-	-	-
Due to Other Funds	268	3,524	8,479	110
Due to Component Units	-	-	6	14
Current Portion of Long-Term Obligations:				
Certificates of Participation and Other Financing Arrangements	1,321	-	6,031	-
Revenue Bonds Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Claims Payable	-	-	-	-
Compensated Absences	50	91	248	27
Deferred Revenue	-	-	-	295
Other Accrued Liabilities	27	32	176	-
Total Current Liabilities	2,706	5,876	20,648	531
Long-Term Liabilities:				
Working Capital Advances Payable	-	111	-	-
Deferred Revenue	-	-	-	-
Certificates of Participation and Other Financing Arrangements	985	-	9,017	-
Revenue Bonds Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Claims Payable	-	-	-	3,525
Compensated Absences	432	-	2,164	-
Total Long-Term Liabilities	1,417	111	11,181	3,525
Total Liabilities	4,123	5,987	31,829	4,056
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	46,829	-	19,870	-
Restricted for:				
Other Purposes	-	-	-	-
Unrestricted	5,042	(1,459)	(7,223)	18,409
Total Net Assets	\$ 51,871	\$ (1,459)	\$ 12,647	\$ 18,409

<u>Workers' Compensation</u>	<u>Central Fleet Management</u>	<u>Leased Space</u>	<u>Revenue Services</u>	<u>Retiree Health Insurance</u>	<u>Employee Health Insurance</u>	<u>Statewide Radio &amp; Network System</u>
\$ 36,971	\$ -	\$ 199	\$ 162	\$ 69,285	\$ 46,355	\$ 4
-	1	-	-	-	-	-
-	3,451	-	-	-	-	4,688
-	-	-	-	-	-	-
-	35	-	-	-	-	-
-	-	-	-	-	-	-
-	16	1	-	-	-	-
703	890	77	8	-	1	-
27	-	-	-	-	8	-
<u>37,701</u>	<u>4,393</u>	<u>277</u>	<u>170</u>	<u>69,285</u>	<u>46,364</u>	<u>4,692</u>
901	-	5	4	1,689	1,130	-
-	-	-	-	-	-	-
-	11,875	33,340	-	-	-	7,569
<u>901</u>	<u>11,875</u>	<u>33,345</u>	<u>4</u>	<u>1,689</u>	<u>1,130</u>	<u>7,569</u>
<u>38,602</u>	<u>16,268</u>	<u>33,622</u>	<u>174</u>	<u>70,974</u>	<u>47,494</u>	<u>12,261</u>
1,265	109	140	-	2,367	7,606	-
46	44	13	-	-	42	-
-	-	-	-	-	-	-
13	1,449	11	-	1	1,305	217
-	-	-	-	14,953	-	-
-	3,901	-	-	-	-	1,388
-	-	-	-	-	-	-
-	-	6,367	-	-	-	-
7,356	-	-	-	4,008	12,405	-
4	53	29	-	-	44	-
-	-	-	-	-	-	-
-	62	-	-	-	-	138
<u>8,684</u>	<u>5,618</u>	<u>6,560</u>	<u>-</u>	<u>21,329</u>	<u>21,402</u>	<u>1,743</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,814	-	-	-	-	4,545
-	-	-	-	-	-	-
-	-	31,267	-	-	-	-
31,317	-	-	-	-	-	-
33	-	-	-	-	-	-
<u>31,350</u>	<u>5,814</u>	<u>31,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,545</u>
<u>40,034</u>	<u>11,432</u>	<u>37,827</u>	<u>-</u>	<u>21,329</u>	<u>21,402</u>	<u>6,288</u>
-	2,160	(4,294)	-	-	-	1,636
-	-	-	-	-	-	4,337
<u>(1,432)</u>	<u>2,676</u>	<u>89</u>	<u>174</u>	<u>49,645</u>	<u>26,092</u>	<u>-</u>
<u>\$ (1,432)</u>	<u>\$ 4,836</u>	<u>\$ (4,205)</u>	<u>\$ 174</u>	<u>\$ 49,645</u>	<u>\$ 26,092</u>	<u>\$ 5,973</u>

(continued)

**STATE OF MAINE**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS (Continued)**

June 30, 2009  
(Expressed in Thousands)

	Financial & Personnel Services	Transportation Facilities Fund	Governmental Facilities Authority	Totals Internal Service Funds
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ 1,203	\$ 1,885	\$ -	\$ 180,265
Cash and Short-Term Investments	-	-	-	3
Cash with Fiscal Agent	-	-	-	14,019
Restricted Assets:				
Restricted Deposits and Investments	-	-	3,053	3,053
Inventories	-	-	-	4,069
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	17,130	17,130
Other Receivable	-	-	2,266	3,066
Due from Other Funds	84	-	-	24,332
Other Current Assets	-	-	7	438
Total Current Assets	1,287	1,885	22,456	246,375
Noncurrent Assets:				
Equity in Treasurer's Cash Pool	29	46	-	4,394
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	175,805	175,805
Capital Assets - Net of Depreciation	-	16,251	-	138,043
Total Noncurrent Assets	29	16,297	175,805	318,242
Total Assets	1,316	18,182	198,261	564,617
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	15	18	8	17,633
Accrued Payroll	959	-	-	4,061
Due to Other Governments	-	-	183	183
Due to Other Funds	91	1	-	15,469
Due to Component Units	-	-	-	14,973
Current Portion of Long-Term Obligations:				
Certificates of Participation and Other Financing Arrangements	-	-	-	12,641
Revenue Bonds Payable	-	-	17,130	17,130
Obligations Under Capital Leases	-	-	-	6,367
Claims Payable	-	-	-	23,769
Compensated Absences	108	-	-	654
Deferred Revenue	-	-	104	399
Other Accrued Liabilities	-	1	2,202	2,638
Total Current Liabilities	1,173	20	19,627	115,917
Long-Term Liabilities:				
Working Capital Advances Payable	-	-	-	111
Deferred Revenue	-	-	867	867
Certificates of Participation and Other Financing Arrangements	-	-	-	20,361
Revenue Bonds Payable	-	-	175,805	175,805
Obligations Under Capital Leases	-	-	-	31,267
Claims Payable	-	-	-	34,842
Compensated Absences	939	-	-	3,568
Total Long-Term Liabilities	939	-	176,672	266,821
Total Liabilities	2,112	20	196,299	382,738
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	-	16,251	-	82,452
Restricted for:				
Other Purposes	-	-	4	4,341
Unrestricted	(796)	1,911	1,958	95,086
Total Net Assets	\$ (796)	\$ 18,162	\$ 1,962	\$ 181,879





**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<b>Motor Transport Service</b>	<b>Postal Printing &amp; Supply</b>	<b>Information Services</b>	<b>Risk Management</b>
<b>Operating Revenues</b>				
Charges for Services	\$ 35,124	\$ 45,439	\$ 83,250	\$ 4,636
Assessments	-	-	-	-
Miscellaneous Revenues	-	7	-	6
Total Operating Revenues	35,124	45,446	83,250	4,642
<b>Operating Expenses</b>				
General Operations	33,825	45,986	80,705	3,968
Depreciation	6,414	1	4,895	-
Claims/Fees Expense	-	-	-	530
Other Operating Expenses	-	-	-	-
Total Operating Expenses	40,239	45,987	85,600	4,498
Operating Income (Loss)	(5,115)	(541)	(2,350)	144
<b>Nonoperating Revenues (Expenses)</b>				
Investment Revenue (Expense) - net	97	(2)	(47)	670
Interest Expense	(115)	-	(338)	-
Other Nonoperating Revenues (Expenses)- net	(1,182)	-	-	-
Total Nonoperating Revenues (Expenses)	(1,200)	(2)	(385)	670
Income (Loss) Before Capital Contributions, Transfers and Special Items	(6,315)	(543)	(2,735)	814
<b>Capital Contributions, Transfers and Special Items</b>				
Capital Contributions from Other Funds	8,383	-	(448)	-
Transfers from (to) Other Funds	(31)	2	6,528	-
Total Capital Contributions, Transfers In (Out) and Special Items	8,352	2	6,080	-
Change in Net Assets	2,037	(541)	3,345	814
Total Net Assets - Beginning of Year (as restated)	49,834	(918)	9,302	17,595
Total Net Assets - End of Year	\$ 51,871	\$ (1,459)	\$ 12,647	\$ 18,409

<u>Workers'</u> <u>Compensation</u>	<u>Central Fleet</u> <u>Management</u>	<u>Leased Spaces</u>	<u>Revenue</u> <u>Services</u>	<u>Retiree Health</u> <u>Insurance</u>	<u>Employee</u> <u>Health</u> <u>Insurance</u>	<u>Statewide Radio &amp;</u> <u>Network Systems</u>
\$ 16,692	\$ 9,110	\$ 24,523	\$ 238	\$ 63,068	\$ 142,654	\$ -
-	-	-	-	-	-	-
-	4	2	-	-	-	-
16,692	9,114	24,525	238	63,068	142,654	-
5,899	5,547	12,047	-	15,664	154,197	1
-	2,675	4,891	-	-	-	-
8,307	-	-	-	-	-	-
-	-	-	-	-	-	-
14,206	8,222	16,938	-	15,664	154,197	1
2,486	892	7,587	238	47,404	(11,543)	(1)
1,027	13	49	10	2,849	1,781	-
-	(314)	(7,551)	-	-	-	-
-	(418)	-	-	-	-	-
1,027	(719)	(7,502)	10	2,849	1,781	-
3,513	173	85	248	50,253	(9,762)	(1)
-	-	-	-	-	-	-
6,687	(1)	-	(200)	(9,364)	(1,816)	3,305
6,687	(1)	-	(200)	(9,364)	(1,816)	3,305
10,200	172	85	48	40,889	(11,578)	3,304
(11,632)	4,664	(4,290)	126	8,756	37,670	2,669
\$ (1,432)	\$ 4,836	\$ (4,205)	\$ 174	\$ 49,645	\$ 26,092	\$ 5,973

(continued)

**STATE OF MAINE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS (Continued)**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	Financial & Personnel Services	Transportation Facilities Fund	Governmental Facilities Authority	Totals Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 20,649	\$ 49	\$ 9,216	\$ 454,648
Assessments	-	-	-	-
Miscellaneous Revenues	-	-	70	89
Total Operating Revenues	20,649	49	9,286	454,737
<b>Operating Expenses</b>				
General Operations	21,250	3,511	206	382,806
Depreciation	-	-	-	18,876
Claims/Fees Expense	-	-	-	8,837
Other Operating Expenses	-	-	138	138
Total Operating Expenses	21,250	3,511	344	410,657
Operating Income (Loss)	(601)	(3,462)	8,942	44,080
<b>Nonoperating Revenues (Expenses)</b>				
Investment Revenue (Expense) - net	-	171	63	6,681
Interest Expense	-	-	(8,863)	(17,181)
Other Nonoperating Revenues (Expenses)- net	-	177	-	(1,423)
Total Nonoperating Revenues (Expenses)	-	348	(8,800)	(11,923)
Income (Loss) Before Capital Contributions, Transfers and Special Items	(601)	(3,114)	142	32,157
<b>Capital Contributions, Transfers and Special Items</b>				
Capital Contributions from Other Funds	-	10,044	-	17,979
Transfers from (to) Other Funds	(13)	-	-	5,097
Total Capital Contributions, Transfers In (Out) and Special Items	(13)	10,044	-	23,076
Change in Net Assets	(614)	6,930	142	55,233
Total Net Assets - Beginning of Year (as restated)	(182)	11,232	1,820	126,646
Total Net Assets - End of Year	\$ (796)	\$ 18,162	\$ 1,962	\$ 181,879



**STATE OF MAINE**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**

June 30, 2009  
(Expressed in Thousands)

	<b>Motor Transport Service</b>	<b>Postal Printing &amp; Supply</b>	<b>Information Services</b>	<b>Risk Management</b>
<b>Cash Flows from Operating Activities</b>				
Receipts from Customers and Users	\$ 36,407	\$ 45,305	\$ 82,653	\$ 4,818
Other Operating Cash Receipts (Payments)				
Payments to Suppliers	(22,134)	(43,096)	(37,961)	(4,051)
Payments to Employees	(11,660)	(2,209)	(42,565)	(368)
Net Cash Provided (Used) by Operating Activities	2,613	-	2,127	399
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating Transfers In	79	17	6,714	2
Operating Transfers Out	(110)	(15)	(186)	(2)
Net Cash Provided (Used) by Noncapital Financing Activities	(31)	2	6,528	-
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Acquisition of Capital Assets	(3,848)	-	(6,380)	-
Proceeds From Financing Arrangements	2,000	-	14,800	-
Principal and Interest Paid on Financing Arrangements	(3,343)	-	(20,958)	-
Proceeds from Sale of Capital Assets	-	-	-	-
Net Cash Provided (Used) by Capital Financing Activities	(5,191)	-	(12,538)	-
<b>Cash Flows from Investing Activities</b>				
Interest Revenue	97	(2)	(47)	670
Net Cash Provided (Used) by Investing Activities	97	(2)	(47)	670
Net Increase (Decrease) in Cash/Cash Equivalents	(2,512)	-	(3,930)	1,069
Cash/Cash Equivalents - Beginning of Year	5,309	1	9,691	21,045
Cash/Cash Equivalents - End of Year	\$ 2,797	\$ 1	\$ 5,761	\$ 22,114
<b>Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities</b>				
Operating Income (Loss)	\$ (5,115)	\$ (541)	\$ (2,350)	\$ 144
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	6,414	1	4,895	-
Decrease (Increase) in Assets				
Accounts Receivable	53	19	91	(1)
Interfund Balances	499	(375)	665	233
Inventories	974	283	(17)	-
Increase (Decrease) in Liabilities				
Accounts Payable	(247)	557	(1,796)	14
Accrued Payroll Expenses	61	18	364	4
Change in Compensated Absences	(9)	11	266	1
Other Accruals	(17)	27	9	4
Total Adjustments	7,728	541	4,477	255
Net Cash Provided (Used) by Operating Activities	\$ 2,613	\$ -	\$ 2,127	\$ 399
<b>Non Cash Investing, Capital and Financing Activities</b>				
Property Leased, Accrued, or Acquired	-	-	-	-
Contributed Capital Assets	8,383	-	(448)	-

<b>Workers' Compensation</b>	<b>Central Fleet Management</b>	<b>Leased Space</b>	<b>Revenue Services</b>	<b>Retiree Health Insurance</b>	<b>Employee Health Insurance</b>	<b>Statewide Radio &amp; Network System</b>
\$ 17,956	\$ 9,434	\$ 24,558	\$ 232	\$ 63,670	\$ 163,519	\$ -
(12,696)	(5,184)	(12,215)	-	(38,816)	(156,321)	(1,832)
(994)	(877)	(266)	-	-	(850)	-
<u>4,266</u>	<u>3,373</u>	<u>12,077</u>	<u>232</u>	<u>24,854</u>	<u>6,348</u>	<u>(1,832)</u>
-	5	1	-	-	2,293	3,305
<u>(5)</u>	<u>(6)</u>	<u>(1)</u>	<u>(200)</u>	<u>(9,364)</u>	<u>(4,109)</u>	<u>-</u>
<u>(5)</u>	<u>(1)</u>	<u>-</u>	<u>(200)</u>	<u>(9,364)</u>	<u>(1,816)</u>	<u>3,305</u>
-	(1,683)	-	-	-	-	(2,102)
-	4,500	-	-	-	-	10,000
-	(4,194)	(12,432)	-	-	-	(11,327)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(1,377)</u>	<u>(12,432)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,429)</u>
<u>1,027</u>	<u>13</u>	<u>49</u>	<u>10</u>	<u>2,849</u>	<u>1,781</u>	<u>-</u>
<u>1,027</u>	<u>13</u>	<u>49</u>	<u>10</u>	<u>2,849</u>	<u>1,781</u>	<u>-</u>
5,288	2,008	(306)	42	18,339	6,313	(1,956)
<u>32,584</u>	<u>1,444</u>	<u>510</u>	<u>124</u>	<u>52,635</u>	<u>41,172</u>	<u>6,648</u>
<u>\$ 37,872</u>	<u>\$ 3,452</u>	<u>\$ 204</u>	<u>\$ 166</u>	<u>\$ 70,974</u>	<u>\$ 47,485</u>	<u>\$ 4,692</u>
<u>\$ 2,486</u>	<u>\$ 892</u>	<u>\$ 7,587</u>	<u>\$ 238</u>	<u>\$ 47,404</u>	<u>\$ (11,543)</u>	<u>\$ (1)</u>
-	2,675	4,891	-	-	-	-
-	12	15	-	40	115	-
696	(139)	26	(6)	(23,632)	20,799	(1,807)
-	12	-	-	-	-	-
518	(82)	(449)	-	2,367	(4,498)	-
5	(1)	3	-	-	8	-
3	10	4	-	-	18	-
<u>558</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(1,325)</u>	<u>1,449</u>	<u>(24)</u>
<u>1,780</u>	<u>2,481</u>	<u>4,490</u>	<u>(6)</u>	<u>(22,550)</u>	<u>17,891</u>	<u>(1,831)</u>
<u>\$ 4,266</u>	<u>\$ 3,373</u>	<u>\$ 12,077</u>	<u>\$ 232</u>	<u>\$ 24,854</u>	<u>\$ 6,348</u>	<u>\$ (1,832)</u>
-	-	5,057	-	-	-	-
-	-	-	-	-	-	-

(continued)

**STATE OF MAINE**  
**COMBINING STATEMENT OF CASH FLOWS (Continued)**  
**INTERNAL SERVICE FUNDS**

June 30, 2009  
(Expressed in Thousands)

	Financial and Personnel Services	Transportation Facilities Fund	Governmental Facilities Authority	Totals Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Receipts from Customers and Users	\$ 20,577	\$ 105	\$ 24,728	\$ 493,962
Other Operating Cash Receipts (Payments)				
Payments to Suppliers	(1,678)	(3,514)	(212)	(339,710)
Payments to Employees	(19,310)	-	-	(79,099)
Net Cash Provided (Used) by Operating Activities	(411)	(3,409)	24,516	75,153
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating Transfers In	101	-	-	12,517
Operating Transfers Out	(114)	-	-	(14,112)
Net Cash Provided (Used) by Noncapital Financing Activities	(13)	-	-	(1,595)
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Acquisition of Capital Assets	-	(28)	-	(14,041)
Proceeds From Financing Arrangements	-	-	10,985	42,285
Principal and Interest Paid on Financing Arrangements	-	-	(35,473)	(87,727)
	-	177	-	177
Net Cash Provided (Used) by Capital Financing Activities	-	149	(24,488)	(59,306)
<b>Cash Flows from Investing Activities</b>				
Interest Revenue	-	171	63	6,681
Net Cash Provided (Used) by Investing Activities	-	171	63	6,681
Net Increase (Decrease) in Cash/Cash Equivalents	(424)	(3,089)	91	20,933
Cash/Cash Equivalents - Beginning of Year	1,656	5,020	2,962	180,801
Cash/Cash Equivalents - End of Year	<u>\$ 1,232</u>	<u>\$ 1,931</u>	<u>\$ 3,053</u>	<u>\$ 201,734</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities</b>				
Operating Income (Loss)	\$ (601)	\$ (3,462)	\$ 8,942	\$ 44,080
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	-	-	-	18,876
Decrease (Increase) in Assets				
Accounts Receivable	-	-	15,446	15,790
Interfund Balances	(114)	57	(70)	(3,168)
Inventories	-	-	-	1,252
Increase (Decrease) in Liabilities				
Accounts Payable	2	(5)	(2)	(3,621)
Accrued Payroll Expenses	232	-	-	694
Change in Compensated Absences	70	-	-	374
Other Accruals	-	1	200	876
Total Adjustments	190	53	15,574	31,073
Net Cash Provided (Used) by Operating Activities	<u>\$ (411)</u>	<u>\$ (3,409)</u>	<u>\$ 24,516</u>	<u>\$ 75,153</u>
<b>Non Cash Investing, Capital and Financing Activities</b>				
Property Leased, Accrued, or Acquired	-	-	-	5,057
Contributed Capital Assets	-	10,044	-	17,979



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# FIDUCIARY FUNDS

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## **Pension (and Other Employee Benefit) Trusts**

This fund accounts for all of the trust activity occurring in the employees defined benefit pension plan, healthcare and group life insurance other post-

employment benefit trusts and defined contribution plans.

## **Private Purpose Trust Funds**

Abandoned Property Fund - This fund accounts for unclaimed property receipts. All holders of property presumed abandoned must report these properties to the Treasurer annually. The Treasurer will honor claims indefinitely.

Revenue on Private Purpose Trusts Fund – This fund accounts for expendable earnings on private purpose trust fund balances.

Lands Reserved Trust Funds – These funds were established to account for revenue derived from the sale of timber from public lands and from appreciation on investments. The income is to be used for school purposes by townships when they become organized towns or plantations.

Permanent School Fund – This fund is comprised of numerous small private purpose trusts, the income from which may be used for specified purposes.

NextGen College Investing Plan – is the Maine College Savings Program. The program was established under Chapter 417-E of Title 20-A, to encourage the investment of funds to be used for Qualified Higher Education Expenses at institutions of higher education. The plan consists of the investments made by participants in the State's Qualified State Tuition Program under Section 529 of the Internal Revenue Code.

Energy and Carbon Savings Trust Fund – This fund was established to support the goals and implementation of the carbon dioxide cap-and-trade program.

## **Agency Funds**

Payroll Withholding Fund – This fund accounts for all payroll taxes and deductions withheld to pay the federal government, other State agencies, and payroll vendors.

Private Trusts Fund – This fund is used to account for assets held by the State acting as an agent for patients of State mental health facilities, inmates at State correctional institutions, recipients of State-supported elder and adult services, and child support enforcement services. Also included in this fund are insurance company and unemployment guaranty deposits, and assets held in Courts and Corrections restitution escrow accounts.

Other Agency Funds – These funds account for numerous small agency funds which have been combined for financial reporting purposes.

Treasurer's Agency Fund – This fund accounts for deposits of quasi-governmental units placed in the Treasurer's Cash Pool for investment purposes.

Ancillary Group Health Insurance Program Fund – This fund accounts for health insurance coverage provided to certain retirees of Maine Community College, two non-major discretely presented component units and a few small commissions.

**STATE OF MAINE**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**PENSION (AND OTHER EMPLOYEE BENEFIT) TRUSTS**

June 30, 2009  
(Expressed in Thousands)

	Defined Benefit Pension Plan	Healthcare OPEB	Group Life Insurance OPEB	Defined Contribution Plans	Total Pension (and Other Employee Benefit) Trusts
<b>Assets</b>					
Cash and Short-Term Investments	\$ 26,660	\$ -	\$ 4,830	\$ 40	\$ 31,530
Receivables, Net of Allowance for Uncollectibles:					
State and Local Agency Contributions	10,689	-	548	46	11,283
Interest and Dividends	15,408	-	-	-	15,408
Due from Brokers for Securities Sold	465,884	-	-	-	465,884
Investments at Fair Value:					
Debt Securities	1,332,356	-	-	-	1,332,356
Equity Securities	1,462,431	-	-	-	1,462,431
Common/Collective Trusts	5,606,167	82,284	45,401	7,620	5,741,472
Other	225	-	-	-	225
Securities Lending Collateral	199,188	-	-	-	199,188
Capital Assets - Net of Depreciation	9,870	-	298	-	10,168
Total Assets	<u>9,128,878</u>	<u>82,284</u>	<u>51,077</u>	<u>7,706</u>	<u>9,269,945</u>
<b>Liabilities</b>					
Accounts Payable	6,051	-	20	-	6,071
Due to Brokers for Securities Purchased	321,133	-	-	-	321,133
Obligations Under Securities Lending	199,188	-	-	-	199,188
Other Accrued Liabilities	292,760	62	7,577	6	300,405
Total Liabilities	<u>819,132</u>	<u>62</u>	<u>7,597</u>	<u>6</u>	<u>826,797</u>
<b>Net Assets</b>					
Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes	<u>8,309,746</u>	<u>82,222</u>	<u>43,480</u>	<u>7,700</u>	<u>8,443,148</u>
Total Net Assets	<u>\$ 8,309,746</u>	<u>\$ 82,222</u>	<u>\$ 43,480</u>	<u>\$ 7,700</u>	<u>\$ 8,443,148</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**PENSION (AND OTHER EMPLOYEE BENEFIT) TRUSTS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	Defined Benefit Pension Plan	Healthcare OPEB	Group Life Insurance OPEB	Defined Contribution Plans	Total Pension (and Other Employee Benefit) Trusts
Additions:					
Contributions:					
Members	\$ 154,546	\$ -	\$ 4,501	\$ 1,968	\$ 161,015
State and Local Agencies	337,465	47,901	6,813	153	392,332
Investment Income (Loss):					
Net Increase (Decrease) in the Fair Value of Investments	(2,131,283)	(13,463)	(8,818)	(1,132)	(2,154,696)
Interest and Dividends	155,328	-	42	-	155,370
Securities Lending Income	23,924				23,924
Less Investment Expense:					
Investment Activity Expense	23,099	28	76	42	23,245
Securities Lending Expense	15,586	-	-	-	15,586
Net Investment Income (Loss)	<u>(1,990,716)</u>	<u>(13,491)</u>	<u>(8,852)</u>	<u>(1,174)</u>	<u>(2,014,233)</u>
Total Additions	<u>(1,498,705)</u>	<u>34,410</u>	<u>2,462</u>	<u>947</u>	<u>(1,460,886)</u>
Deductions:					
Benefits Paid to Participants or Beneficiaries	625,485	50,384	9,967	-	685,836
Refunds and Withdrawals	45,613	-	32	470	46,115
Claims Processing Expenses	-	-	718	-	718
Administrative Expenses	<u>9,883</u>	<u>166</u>	<u>270</u>	<u>160</u>	<u>10,479</u>
Total Deductions	<u>680,981</u>	<u>50,550</u>	<u>10,987</u>	<u>630</u>	<u>743,148</u>
Net Increase (Decrease)	<u>(2,179,686)</u>	<u>(16,140)</u>	<u>(8,525)</u>	<u>317</u>	<u>(2,204,034)</u>
Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes:					
Beginning of Year	<u>10,489,432</u>	<u>98,362</u>	<u>52,005</u>	<u>7,383</u>	<u>10,647,182</u>
End of Year	<u>\$ 8,309,746</u>	<u>\$ 82,222</u>	<u>\$ 43,480</u>	<u>\$ 7,700</u>	<u>\$ 8,443,148</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**PRIVATE PURPOSE TRUST FUNDS**

June 30, 2009  
(Expressed in Thousands)

	<b>Abandoned Property</b>	<b>Revenue on Private Purpose Trusts</b>	<b>Lands Reserved</b>	<b>Permanent School</b>	<b>Energy &amp; Carbon Savings Trust</b>	<b>NextGen College Investing Plan</b>	<b>Totals Private Purpose Trusts</b>
<b>Assets</b>							
Equity in Treasurer's Cash Pool	\$ 500	\$ 57	\$ 758	\$ -	\$ 680	\$ -	\$ 1,995
Investments at Fair Value:							
Other	-	17	6,936	2,126	-	-	9,079
Investments Held on Behalf of Others	-	-	-	-	-	4,209,169	4,209,169
Receivables, Net of Allowance for Uncollectibles:							
Interest and Dividends	-	-	-	-	-	31	31
Due from Other Funds	25,010	-	-	-	-	-	25,010
Other Assets	4,365	-	-	-	-	-	4,365
Total Assets	<u>29,875</u>	<u>74</u>	<u>7,694</u>	<u>2,126</u>	<u>680</u>	<u>4,209,200</u>	<u>4,249,649</u>
<b>Liabilities</b>							
Accounts Payable	23	-	-	-	-	2,804	2,827
Due to Other Funds	7	-	-	-	-	-	7
Total Liabilities	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,804</u>	<u>2,834</u>
<b>Net Assets</b>							
Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes	<u>29,845</u>	<u>74</u>	<u>7,694</u>	<u>2,126</u>	<u>680</u>	<u>4,206,396</u>	<u>4,246,815</u>
Total Net Assets	<u>\$ 29,845</u>	<u>\$ 74</u>	<u>\$ 7,694</u>	<u>\$ 2,126</u>	<u>\$ 680</u>	<u>\$ 4,206,396</u>	<u>\$ 4,246,815</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**PRIVATE PURPOSE TRUST FUNDS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<b>Abandoned Property</b>	<b>Revenue on Private Purpose Trusts</b>	<b>Lands Reserved</b>	<b>Permanent School</b>	<b>Energy &amp; Carbon Savings Trust</b>	<b>NextGen College Investing Plan</b>	<b>Totals  Private Purpose Trusts</b>
<b>Additions:</b>							
Contributions:							
Members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,433,070	\$ 1,433,070
Investment Income (Loss):							
Net Increase (Decrease) in the Fair Value of Investments	-	-	(1,638)	(531)	-	(1,118,626)	(1,120,795)
Capital Gains Distributions from Investments	-	-	-	-	-	34,375	34,375
Interest and Dividends	133	89	209	71	44	120,434	120,980
Net Investment Income (Loss)	133	89	(1,429)	(460)	44	(963,817)	(965,440)
Miscellaneous Revenues	3,458	-	-	-	8,890	-	12,348
Transfers In	-	644	-	-	-	-	644
Total Additions	3,591	733	(1,429)	(460)	8,934	469,253	480,622
<b>Deductions:</b>							
Benefits Paid to Participants or Beneficiaries	-	69	-	-	-	1,544,057	1,544,126
Administrative Expenses	202	-	-	-	254	34,914	35,370
Transfers Out	5,131	644	-	-	8,000	-	13,775
Total Deductions	5,333	713	-	-	8,254	1,578,971	1,593,271
Net Increase (Decrease)	(1,742)	20	(1,429)	(460)	680	(1,109,718)	(1,112,649)
Net Assets Held in Trust for Pension, Disability, Death, Group Life Insurance Benefits and Other Purposes:							
Beginning of Year	31,587	54	9,123	2,586	-	5,316,114	5,359,464
End of Year	\$ 29,845	\$ 74	\$ 7,694	\$ 2,126	\$ 680	\$ 4,206,396	\$ 4,246,815



**STATE OF MAINE**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**AGENCY FUNDS**

June 30, 2009  
(Expressed in Thousands)

						<u>Totals</u>
	<u>Payroll Withholding</u>	<u>Private Trusts</u>	<u>Other Agency</u>	<u>Ancillary Group Health Insurance Program Fund</u>	<u>Treasurer's Agency</u>	<u>Agency Funds</u>
<b>Assets</b>						
Equity in Treasurer's Cash Pool	\$ -	\$ 3,917	\$ 2,496	\$ -	\$ -	\$ 6,413
Cash and Short-Term Investments	-	27	-	-	-	27
Investments Held on Behalf of Others	-	64,624	1,397	-	-	66,021
Other Assets	3,506	503	-	-	-	4,009
Total Assets	<u>\$ 3,506</u>	<u>\$ 69,071</u>	<u>\$ 3,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,470</u>
<b>Liabilities</b>						
Accounts Payable	\$ 9	-	-	-	-	\$ 9
Agency Liabilities	-	69,071	3,888	-	-	72,959
Due to Other Funds	3,497	-	5	-	-	3,502
Total Liabilities	<u>\$ 3,506</u>	<u>\$ 69,071</u>	<u>\$ 3,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,470</u>

**STATE OF MAINE**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<u>Balance</u> <u>July 1, 2008</u>		<u>Additions</u>		<u>Deductions</u>		<u>Balance</u> <u>June 30, 2009</u>
<b>Payroll Withholding</b>							
<b>Assets</b>							
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ -	\$	238,879	\$	238,879	\$	-
Other Assets	5,671				2,165		3,506
Total Assets	\$ 5,671	\$	238,879	\$	241,044	\$	3,506
<b>Liabilities</b>							
Accounts Payable & Other Accrued Liabilities	\$ 23	\$	242,943	\$	242,957	\$	9
Due to Other Funds	5,648				2,151		3,497
Total Liabilities	\$ 5,671	\$	242,943	\$	245,108	\$	3,506
<b>Private Trusts</b>							
<b>Assets</b>							
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 5,031	\$	3,611	\$	4,698	\$	3,944
Due From Other Funds	7		-		7		0
Other Assets	444		59		-		503
Investments Held on Behalf of Others	58,136		1,222,825		1,216,337		64,624
Total Assets	\$ 63,618	\$	1,226,495	\$	1,221,042	\$	69,071
<b>Liabilities</b>							
Accounts Payable & Other Accrued Liabilities	\$ -	\$	153	\$	153	\$	-
Agency Liabilities	63,618		1,137,674		1,132,221		69,071
Total Liabilities	\$ 63,618	\$	1,137,827	\$	1,132,374	\$	69,071
<b>Ancillary Group Health Insurance Program</b>							
<b>Assets</b>							
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ -	\$	3,460	\$	3,460	\$	-
Total Assets	\$ -	\$	3,460	\$	3,460	\$	-
<b>Liabilities</b>							
Agency Liabilities	\$ -	\$	13,917	\$	13,917	\$	-
Total Liabilities	\$ -	\$	13,917	\$	13,917	\$	-



	<b>Balance</b>		<b>Balance</b>	
	<b>July 1, 2008</b>	<b>Additions</b>	<b>Deductions</b>	<b>June 30, 2009</b>
<b>Other Agency</b>				
<b>Assets</b>				
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 4,125	\$ 7,823	\$ 8,055	\$ 3,893
Total Assets	\$ 4,125	\$ 7,823	\$ 8,055	\$ 3,893
<b>Liabilities</b>				
Accounts Payable & Other Accrued Liabilities	\$ 20	\$ 1,630	\$ 1,645	\$ 5
Agency Liabilities	4,105	10,992	11,209	3,888
Total Liabilities	\$ 4,125	\$ 12,622	\$ 12,854	\$ 3,893
<b>Treasurer's Agency</b>				
<b>Assets</b>				
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 15	\$ -	\$ 15	\$ -
Total Assets	\$ 15	\$ -	\$ 15	\$ -
<b>Liabilities</b>				
Agency Liabilities	\$ 15	\$ -	\$ 15	\$ -
Total Liabilities	\$ 15	\$ -	\$ 15	\$ -
<b>Totals - All Agency Funds</b>				
<b>Assets</b>				
Cash, Short-term Investments & Equity in Treasurer's Cash Pool	\$ 9,171	\$ 253,773	\$ 255,107	\$ 7,837
Due From Other Funds	7	0	7	0
Investments Held on Behalf of Others	58,136	1,222,825	1,216,337	64,624
Other Assets	6,115	59	2,165	4,009
Total Assets	\$ 73,429	\$ 1,476,657	\$ 1,473,616	\$ 76,470
<b>Liabilities</b>				
Accounts Payable & Other Accrued Liabilities	\$ 43	\$ 244,726	\$ 244,755	\$ 14
Agency Liabilities	67,738	1,162,583	1,157,362	72,959
Due to Other Funds	5,648	-	2,151	3,497
Total Liabilities	\$ 73,429	\$ 1,407,309	\$ 1,404,268	\$ 76,470



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# NON-MAJOR COMPONENT UNIT FINANCIAL STATEMENTS

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Child Development Services System maintains a coordinated service delivery system for the provision of Childfind activities, early intervention services, and free, appropriate public education services for eligible children with disabilities.

Loring Development Authority is responsible for the acquisition, development and management of the properties within the geographical area of the former Loring Air Force Base.

Maine Educational Center for the Deaf and Hard of Hearing (formerly Governor Baxter School for the Deaf) is a comprehensive educational organization that offers educational, residential, transitional, and outreach services to meet the needs of persons who are deaf or hard of hearing, their families, professionals, service providers, agencies and communities on a local, statewide, regional and national level.

Maine Educational Loan Authority was created to grant educational loans primarily using funds acquired through issuance of long-term bonds payable.

Maine Maritime Academy is a college specializing in ocean and marine programs at the undergraduate and graduate levels. The operation of the Academy is subject to review by the federal government.

Maine Port Authority is responsible for acquiring, financing, constructing and operating port and railroad facilities within the State, to improve the global competitiveness of Maine businesses.

Maine Technology Institute was established to encourage, promote, stimulate and support research and development activity.

Northern New England Passenger Rail Authority initiates, establishes and maintains regularly scheduled passenger rail service between points within Maine to points within and outside of Maine.

Small Enterprise Growth Fund is used to provide capital to small Maine businesses that show potential for high growth and public benefit but are unable to obtain adequate conventional financing from financial institutions.

**STATE OF MAINE**  
**COMBINING STATEMENT OF NET ASSETS**  
**NON-MAJOR COMPONENT UNITS**

June 30, 2009  
(Expressed in Thousands)

	Child Development Services	Loring Development Authority	Maine Educational Center for the Deaf and Hard of Hearing	Maine Educational Loan Authority
<b>Assets</b>				
Current Assets:				
Equity in Treasurer's Cash Pool	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents	295	1,608	1,883	11,003
Investments	-	-	-	-
Restricted Assets:				
Inventories	-	-	-	-
Receivables, Net of Allowance for Uncollectibles:				
Loans Receivable	-	-	-	9,634
Other Receivables	46	72	11	796
Due from Other Governments	60	-	-	-
Due from Primary Government	864	967	2,679	-
Other Current Assets	108	106	-	128
Total Current Assets	1,373	2,753	4,573	21,561
Noncurrent Assets:				
Equity in Treasurer's Cash Pool	-	-	-	-
Assets Held in Trust	-	-	-	-
Restricted Assets:				
Restricted Deposits and Investments	-	-	-	-
Investments	-	-	644	20,188
Receivables, Net of Current Portion:				
Loans Receivable	-	-	-	119,469
Notes Receivable	-	1,054	-	-
Other Receivables	-	-	-	6,598
Capital Assets - Net of Depreciation	678	61,496	661	2
Other Noncurrent Assets	-	-	-	1,222
Total Noncurrent Assets	678	62,550	1,305	147,479
Total Assets	2,051	65,303	5,878	169,040
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	2,088	203	49	178
Accrued Payroll	492	-	388	-
Compensated Absences	323	38	69	-
Due to Other Governments	55	1,491	-	30
Due to Primary Government	16	107	-	-
Bonds Payable	-	-	-	11,561
Notes Payable	-	-	-	12,500
Obligations under Capital Leases	16	-	-	-
Accrued Interest Payable	-	-	-	467
Deferred Revenue	396	39	1,485	482
Other Current Liabilities	202	745	-	-
Total Current Liabilities	3,588	2,623	1,991	25,218
Long-Term Liabilities:				
Due to Other Governments	-	-	-	1,949
Bonds Payable	-	-	-	135,906
Obligations under Capital Leases	41	-	-	-
Deferred Revenue	-	-	-	1,656
Other Noncurrent Liabilities	-	182	-	-
Total Long-Term Liabilities	41	182	-	139,511
Total Liabilities	3,629	2,805	1,991	164,729
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	622	61,207	661	-
Restricted	32	-	522	3,896
Unrestricted	(2,232)	1,291	2,704	415
Total Net Assets	\$ (1,578)	\$ 62,498	\$ 3,887	\$ 4,311

Maine Maritime Academy	Maine Port Authority	Maine Technology Institute	Northern New England Passenger Rail Authority	Small Enterprise Growth Fund	Totals
\$ 841	\$ -	\$ -	\$ -	\$ -	\$ 841
1,720	2,237	14,991	697	1,888	36,322
2,421	-	281	-	-	2,702
1,194	-	-	123	-	1,317
540	-	205	-	184	10,563
898	13	63	18	13	1,930
-	-	-	3,251	-	3,311
-	-	1,036	-	-	5,546
1,067	-	16	812	-	2,237
8,681	2,250	16,592	4,901	2,085	64,769
20	-	-	-	-	20
-	-	798	-	-	798
3,210	-	-	423	-	3,633
10,876	-	-	-	1,534	33,242
2,733	-	704	-	-	122,906
-	-	-	-	1,068	2,122
1,619	-	-	-	88	8,305
18,617	15,901	105	1,072	7	98,539
6,078	-	-	-	2	7,302
43,153	15,901	1,607	1,495	2,699	276,867
51,834	18,151	18,199	6,396	4,784	341,636
2,835	18	1,894	1,161	-	8,426
-	-	-	-	-	880
-	-	-	19	-	449
-	-	-	-	-	1,576
-	136	-	-	-	259
136	-	-	-	-	11,697
-	-	-	-	-	12,500
-	-	4	-	-	20
-	-	-	-	-	467
151	7	13,834	325	-	16,719
175	-	798	-	21	1,941
3,297	161	16,530	1,505	21	54,934
1,710	-	-	-	-	3,659
2,143	-	-	-	-	138,049
-	-	6	-	-	47
-	-	-	-	-	1,656
-	-	-	-	-	182
3,853	-	6	-	-	143,593
7,150	161	16,536	1,505	21	198,527
16,384	15,901	-	1,071	6	95,852
15,000	1,624	-	2,618	-	23,692
13,300	465	1,663	1,202	4,757	23,565
\$ 44,684	\$ 17,990	\$ 1,663	\$ 4,891	\$ 4,763	\$ 143,109

**STATE OF MAINE**  
**COMBINING STATEMENT OF ACTIVITIES**  
**NON-MAJOR COMPONENT UNITS**

Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

	<b>Child Development Services</b>	<b>Loring Development Authority</b>	<b>Maine Educational Center for the Deaf and Hard of Hearing</b>	<b>Maine Educational Loan Authority</b>
<b>Expenses</b>	\$ 27,606	\$ 3,613	\$ 6,330	\$ 8,837
<b>Program Revenues</b>				
Charges for Services	4,120	1,437	308	8,351
Program Investment Income	10	-	-	1,102
Operating Grants and Contributions	22,655	43	5	-
Capital Grants and Contributions	-	12	-	-
Net Revenue (Expense)	(821)	(2,121)	(6,017)	616
<b>General Revenues</b>				
Unrestricted Investment Earnings	-	41	(67)	-
Non-program Specific Grants, Contributions and Appropriations	-	1,190	6,448	-
Miscellaneous Income	23	(5,830)	-	-
Gain (Loss) on Assets Held for Sale	-	26	-	-
Total General Revenues	23	(4,573)	6,381	-
Change in Net Assets	(798)	(6,694)	364	616
Net Assets, Beginning of the Year	(780)	69,192	3,523	3,695
Net Assets, End of Year	\$ (1,578)	\$ 62,498	\$ 3,887	\$ 4,311

<b>Maine Maritime Academy</b>	<b>Maine Port Authority</b>	<b>Maine Technology Institute</b>	<b>Northern New England Passenger Rail Authority</b>	<b>Small Enterprise Growth Fund</b>	<b>Totals</b>
\$ 28,023	\$ 1,197	\$ 13,231	\$ 14,206	\$ 2,292	\$ 105,335
15,230	603	62	7,436	-	37,547
153	-	-	-	177	1,442
1,994	61	12,662	8,664	-	46,084
1,718	-	-	-	-	1,730
(8,928)	(533)	(507)	1,894	(2,115)	(18,532)
(1,008)	31	330	19	130	(524)
9,280	-	-	-	-	16,918
564	-	18	-	-	(5,225)
13	-	-	-	-	39
8,849	31	348	19	130	11,208
(79)	(502)	(159)	1,913	(1,985)	(7,324)
44,763	18,492	1,822	2,978	6,748	150,433
\$ 44,684	\$ 17,990	\$ 1,663	\$ 4,891	\$ 4,763	\$ 143,109

